

EXHIBIT - A

WR Grace and Co.
 Fee Application Preparation
 Month ended September 30, 2007

Date	Hours	Description of Services Provided	Bill Rate	Extended Cost
FEE APPLICATION PREPARATION				
Name: Melissa Noel				
9/4/2007	0.5	Fee application preparation	\$ 138.99	\$ 69.50
9/11/2007	3.0	Fee application preparation	\$ 138.99	\$ 416.97
9/12/2007	1.0	Fee application preparation	\$ 138.99	\$ 138.99
9/13/2007	2.0	Fee application preparation	\$ 138.99	\$ 277.98
9/17/2007	2.0	Fee application preparation	\$ 138.99	\$ 277.98
	<hr/> <u>8.5</u>			
Name: Olga Zelenova				
9/14/2007	2.0	time transfer and analysis, from billable to unbillable 2007, WBS 00261265001	\$ 88.56	\$ 177.12
	<hr/> <u>2.0</u>			
Name: Menefee Bagnal				
9/24/2007	5.5	Time analysis review for moving time between contract lines per Ryan Neice	\$ 88.56	\$ 487.08
	<hr/> <u>5.5</u>			
Totals	<hr/> <u>16.0</u>	Total Grace Time Tracking Charged Hours		<hr/> \$ 1,845.62

Professional Profiles
WR Grace Time Tracking - Audit
For the Month Ended September 30, 2007

Name	Position with the Firm	Number of Years in Profession	Project	Hourly	Total	Total	Compensation
of Professional				Bill Rate	Hours		
William Bishop	Audit Partner	27	Integrated Audit	\$685.11	11.6	\$ 7,947.28	
John E Newstead	Audit Partner	10+	Integrated Audit	\$612.54	5.5	\$ 3,368.97	
David Sharpe	Audit Partner	22	Integrated Audit	\$939.72	1.0	\$ 939.72	
Robert Keehan	Audit Partner	19	Integrated Audit	\$685.11	2.0	\$ 1,370.22	
Bonnie Shub-Gayer	Director	17	Integrated Audit	\$447.75	5.0	\$ 2,238.75	
Thomas Kalinosky	Director	25+	Integrated Audit	\$455.10	2.5	\$ 1,137.75	
Jennifer James	Director	15	Integrated Audit	\$627.30	2.0	\$ 1,254.60	
Douglas Parker	Audit Senior Manager	11	Integrated Audit	\$393.60	37.5	\$ 14,760.00	
Seshadri Venkiteswaran	Audit Senior Manager	10	Integrated Audit	\$393.60	8.0	\$ 3,148.80	
Marvin de Guzman	Audit Manager	4	Integrated Audit	\$297.66	3.0	\$ 892.98	
Sandra A David	Audit Manager	5.5	Integrated Audit	\$297.66	1.5	\$ 446.49	
Esther Ko	Advisory Manager	9	Integrated Audit	\$375.15	6.0	\$ 2,250.90	
Raul Quiroz	Advisory Manager	3	Integrated Audit	\$375.15	4.0	\$ 1,500.60	
Pamela Barkley	Audit Senior Associate	3	Integrated Audit	\$217.71	8.0	\$ 1,741.68	
Cindy Chen	Audit Senior Associate	2	Integrated Audit	\$211.56	70.0	\$ 14,809.20	
Lyndsay Signori	Audit Senior Associate	3	Integrated Audit	\$205.41	3.0	\$ 616.23	
Mohamed Yasin	Audit Senior Associate	2	Integrated Audit	\$221.40	1.5	\$ 332.10	
Keith Palmer	Audit Senior Associate	5	Integrated Audit	\$297.66	2.5	\$ 744.15	
Craig T. Chu	Tax Senior Associate	3	Integrated Audit	\$307.50	2.0	\$ 615.00	
Jennifer Ochse	Audit Associate	2	Integrated Audit	\$168.51	50.0	\$ 8,425.50	
Karen Geung	Audit Associate	2	Integrated Audit	\$151.29	1.8	\$ 272.32	
Shahin Rahmani	Audit Associate	<1	Integrated Audit	\$118.08	91.0	\$ 10,745.28	
Phillip Crosby	Audit Associate	<1	Integrated Audit	\$168.51	17.9	\$ 3,016.33	
Erica Margolius	Audit Associate	1	Integrated Audit	\$193.11	92.6	\$ 17,881.99	
Lynda Keorlet	Audit Associate	1	Integrated Audit	\$151.29	4.5	\$ 680.81	
Nicole Heisler	Audit Associate	1	Integrated Audit	\$168.51	69.5	\$ 11,711.45	
Adam Lueck	Audit Associate	<1	Integrated Audit	\$138.99	43.5	\$ 6,046.07	
Molly McCall	Audit Associate	<1	Integrated Audit	\$147.60	52.3	\$ 7,179.48	
			TOTAL		599.7	\$ 126,614.63	

WR Grace & Co., Inc.
 Time Summary Report - Audit
 For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: William T. Bishop, Jr.		
9/11/2007	2.7	Read audit committee meeting background data
9/11/2007	0.6	Discuss audit planning with D Parker (PwC)
9/11/2007	0.7	Discuss testing of information technology general controls with J Newstead, S Venkiteswaran, C Cheng and D Parker (PwC)
9/12/2007	0.7	Attend pre-Audit Committee meeting with B Tarola, B Dockman, E Bull (Grace) and D Parker (PwC)
9/12/2007	0.6	Attend Audit Committee meeting
9/13/2007	0.5	Discuss results of Board of Directors meeting with B Tarola (Grace)
9/17/2007	2.0	Attend audit planning meeting with PwC team
9/17/2007	0.4	Discuss audit planning with D Parker (PwC)
9/17/2007	0.3	Discuss audit planning with E Margolius (PwC)
9/21/2007	0.9	Read Thomson perceptions survey
9/21/2007	0.6	Read Bankruptcy News
9/25/2007	0.4	Discuss criminal case ruling with B Tarola (Grace)
9/27/2007	0.6	Discuss audit planning with D Parker (PwC)
9/27/2007	0.6	Read court ruling in criminal case
<hr/> 11.6		Total Grace Integrated Audit Charged Hours
<hr/> 11.6		Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: John Newstead		
9/3/07	0.6	emails re work plans for testing
9/7/07	1.3	review of budget and approach discussion with C Chen and Seshadri VenkitestwaranPwC
9/1/07	1.0	review of budget and approach discussion with C Chen and D Parker PwC
9/11/07	1.2	AS5 review and subsequent discussion with D Parker and B Bishop PwC re IT approach
9/12/07	0.9	review of testing plans
9/17/07	0.5	emails re AS5 final approach
	<u>5.5</u>	Total Grace Integrated Audit Charged Hours
	<u>5.5</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: David Sharpe		
9/12/2007	1.0	Consultation call XBRL
	<u>1.0</u>	Total Grace Integrated Audit Charged Hours
	<u>1.0</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Robert Keehan		
9/17/2007	2.0	Attend audit planning meeting with PwC team
	<hr/> 2.0 <hr/>	Total Grace Integrated Audit Charged Hours
	<hr/> 2.0 <hr/>	Total Hours

WR Grace & Co., Inc.

Time Summary Report - Audit

For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Bonnie Shub-Gayer		
9/17/2007	4.0	WR Grace Planning Meeting
9/21/2007	1.0	New plan of repatriation 07
<hr/> 5.0		Total Grace Integrated Audit Charged Hours
<hr/> 5.0		Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Thomas Kalinosky		
9/17/07	2.5	Attended (dialed in) to Audit team meeting; performed other planning
	<u>2.5</u>	Total Grace Integrated Audit Charged Hours
	<u>2.5</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Jennifer James		
9/17/2007	2.0	Kick-Off Meeting
	<u><u>2.0</u></u>	Total Grace Integrated Audit Charged Hours
	<u><u>2.0</u></u>	Total Hours

WR Grace & Co., Inc.
 Time Summary Report - Audit
 For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Douglas Parker		
9/10/2007	1.0	Review planning for 2007 audit
	2.0	Review of staff work
9/11/2007	2.0	Review IT systems test plan with (C. Chen)
	1.5	Review of staff work
9/12/2007	1.0	Discussion regarding XBRL attestation (P. Barkley)
	1.0	Review of staff work
9/13/2007	3.0	Review of staff work
9/14/2007	1.0	Meeting with SPA to discuss IT test plan
	5.0	Review of staff work
9/17/2007	2.5	Planning meetings (overall planning meeting; detailed planning meetings)
	5.5	Review of staff work
9/18/2007	2.0	2007 audit planning - review of draft summary plan and results
9/20/2007	1.5	Meeting with T. Puglisi to discuss Mt. Pleasant lease
9/21/2007	2.0	Review of staff work
9/27/2007	2.5	Review scoping and SPRs with E. Margolius
	4.0	Review of staff work
<hr/> 37.5		Total Grace Integrated Audit Charged Hours
<hr/> 37.5		Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Seshadri Venkiteswaran		
9/9/2007	1.0	ITGC planning & scoping ITGC scoping, engagement coordination and field-work discussions, incl.
9/13/2007	2.0	SAP review
9/18/2007	1.0	AS 5 meeting
9/20/2007	1.0	ITGC meeting and discussions
9/24/2007	2.0	ITGC Meeting with Barb Summerson, George Bollock, Edward Slotwinski,
9/26/2007	1.0	ITGC / SAP discussions
<hr/> 8.0		Total Grace Integrated Audit Charged Hours <hr/> <hr/>
<hr/> 8.0		Total Hours <hr/> <hr/>

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Marvin deGuzman		
9/14/2007	2.0	Preparation for team meeting
9/20/2007	1.0	team planning meeting
<hr/> <u>3.0</u>		Total Grace Integrated Audit Charged Hours
<hr/> <u>3.0</u>		Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Sandra David		
9/11/2007	1.5	Transition Grace responsibilities to other team members
<hr/> <hr/> <hr/> 1.5 Total Grace Integrated Audit Charged Hours		
<hr/> <hr/> <hr/> 1.5 Total Hours		

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Esther Ko		
9/14/2007	2.0	Preparation of fraud brainstorming meeting
9/17/2007	4.0	Planning and fraud brainstorming meeting
		<hr/> <hr/> 6.0 Total Grace Integrated Audit Charged Hours
		<hr/> <hr/> 6.0 Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Raul Quiroz		
9/17/2007	4.0	Planning meeting with PwC team
	<hr/> 4.0 <hr/>	Total Grace Integrated Audit Charged Hours
	<hr/> 4.0 <hr/>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Pamela Barkley		
9/11/2007	1.0	Consolidation Process meeting with the PwC SPA team
9/12/2007	1.0	XBRL project discussion with B.Bishop, D.Sharpe, D.Parker
9/17/2007	1.5	Planning meeting preparation
	2.5	Planning meeting with the Grace PwC Audit Team
9/29/2007	2.0	Working on XBRL documentation
	<hr/> 8.0	Total Grace Integrated Audit Charged Hours
	<hr/> 8.0	Total Hours

WR Grace & Co., Inc.

Time Summary Report - Audit

For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Cindy Chen		
9/4/2007	2.0	Review ITGC controls and revise budget WR Grace interal team meeting - S. Venkiteswaran, C.Chen, N.
9/5/2007	1.0	Heisler, M.McCall, P. Crosby
	1.0	Review ITGC controls and revise budget
9/6/2007	3.0	Research AS5 and AU319 in relation to ITGC
9/7/2007	2.0	Prepare SPA's budget for 2007.
9/10/2007	1.0	Prepared scoping memo and testing strategy Prepared testing strategy for ITGC test work (nature, time and
9/11/2007	2.0	extend) Prepared testing strategy for ITGC test work (nature, time and
9/12/2007	5.0	extend) Discuss SPA testing approach with the core assurance team
9/13/2007	4.0	(D. Parker)
9/14/2007	4.0	ITGC testing
9/17/2007	2.0	Grace team kick-off meeting review control matrix, discussing staffing, Meet with IA (B.
	4.0	Summerson) to discuss automated control testing.
9/18/2007	7.0	ITGC testing
9/19/2007	7.0	ITGC testing
9/20/2007	7.0	ITGC testing
9/24/2007	8.0	ITGC testing
9/27/2007	8.0	ITGC testing
9/28/2007	2.0	ITGC testing
<hr/> 70.0		Total Grace Integrated Audit Charged Hours
<hr/> 70.0		Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Lyndsay Signori		
9/17/2007	2.0	Planning meeting with the Grace team
9/17/2007	1.0	Follow-up response to various emails with the team/client
<u>3.0</u>		Total Grace Integrated Audit Charged Hours
<u>3.0</u>		Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Mohamed Yasin		
9/17/2007	1.5	FY 2008 Grace Kickoff Meeting
	<u>1.5</u>	Total Grace Integrated Audit Charged Hours
	<u>1.5</u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Keith Palmer		
9/17/2007	2.5	Kick-off Phone Meeting
	<u><u>2.5</u></u>	Total Grace Integrated Audit Charged Hours
	<u><u>2.5</u></u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Craig Chu		
9/17/2007	2.0	attended audit kick-off call
	<u><u>2.0</u></u>	Total Grace Integrated Audit Charged Hours
	<u><u>2.0</u></u>	Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Jennifer Ochse		
9/20/2007	1.0	prepare for audit kick off meeting
9/21/2007	1.0	prepare for audit kick off meeting
9/24/2007	2.0	SPA review control matrices for current year
	1.0	WR Grace Safety Training
	6.2	SPA review testing plans / prepare for interviews Kick-off meeting with Srinivasa, Greg Covington, Ed Slotwinski, George Bollock, Nicole Heisler, Barb Summersun, Cindy Chen, Molly McCall, Sesh Venkiteswaran
9/25/2007	0.8	Barb Summersun, Cindy Chen, Molly McCall, Sesh Venkiteswaran
	6.0	SPA review prior year testing documentation / prepare for interviews On 9/25/2007, Jennifer Ochse had a meeting with Srinivasa and Greg Covington and Molly McCall and Nicole Heisler to discuss SAP Change Management
	0.8	SPA documenting walkthroughs of SAP Change Management
9/26/2007	3.2	SPA documenting walkthroughs of SOAR Change Management
	8.5	SPA documenting walkthroughs of SOAR Change Management
	1	SPA preparation for interviews/walkthroughs of SOAR Change Management On 9/26/2007, Jennifer Ochse held interview with Marty Krist and Nicole Heisler to discuss SOAR Change Management
9/27/2007	0.5	SPA perform testing and document testing results of SAP Change Management
	1.5	SPA preparation for interviews/walkthroughs of Operating System
	1.0	Interview with Pete Wood to discuss Operating System
	0.5	SPA documenting walkthroughs of Operating System and SOAR Change Management
	6.5	On 9/27/2007, Jennifer Ochse held interview with George Bollock, Barb Summersun, and Cindy Chen to discuss Company Level Controls
9/28/2007	0.5	SPA documenting walkthroughs of Operating System
	4.0	SPA perform testing and document testing results of SOAR Change Management
	4.0	
<u>50.0</u>		Total Grace Integrated Audit Charged Hours
<u>50.0</u>		Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Karen Geung		
9/17/2007	1.8	Planning Meeting for FY 2007 year-end audit
<hr/>		
<u>1.8</u> Total Grace Integrated Audit Charged Hours		
<u>1.8</u> Total Hours		

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Shahin Rahmani		
9/4/2007	8.0	Worked on double checking that the control matrices were correct.
	8.0	Also updated the matrices that we used for the walkthroughs in Curtis Bay and Chicago.
		Worked on double checking that the control matrices were correct.
9/5/2007	8.5	Also updated the matrices that we used for the walkthroughs in Curtis Bay and Chicago.
		Worked on double checking that the control matrices were correct.
9/6/2007	7.0	Also updated the matrices that we used for the walkthroughs in Curtis Bay and Chicago.
		Worked on double checking that the control matrices were correct.
9/7/2007	6.0	Also updated the matrices that we used for the walkthroughs in Curtis Bay and Chicago.
9/10/2007	2.0	Worked on scoping the Grace plants for our audit.
9/14/2007	2.0	Planning Meeting Preparation with Adam Lueck, Erica Margolius, and Doug Parker.
		Planning Meeting for the 2007 Audit of Grace Corp. All members of the team were present either in person
9/17/2007	3.0	or by phone.
9/18/2007	2.5	Helped with the summary planning and results. I did the summary planning and results for receipts.
9/19/2007	3.0	Completed the "Prepared by Client" list for the Chicago 71st Plant. Also picked 40 Goods Issue Selections.
	1.0	Did the "Prepared by Client" list for the Chicago 51st Plant. Also picked 40 Goods Issue Selections.
	2.5	Did the "Prepared by Client" list for the Chicago 51st Plant. Also picked 40 Goods Issue Selections.
9/20/2007	1.0	Made my 40 selections for Goods received for Chicago 51st.
	1.5	Completed the "Prepared by Client" list for the Chicago 65st Plant.
	2.5	Meeting about the summary planning and results matrices involving Doug, Adam, Erica and myself.
	1.0	Made 40 selections for Goods issued for the Chicago 65th plant.
9/21/2007	1.0	Made 40 selections for Goods issued for the Chicago 65th plant.
	4.5	Downloaded and printed all the walkthrough files for Curtis Bay. Files include "Prepared by Client" lists, Mat
9/24/2007	9.0	Performed walkthroughs at the Curtis Bay plants.
9/25/2007	2.5	Performed walkthroughs at the Curtis Bay plants.
	5.5	Did the testing for Goods Issue for Curtis Bay Plant and did all the testing.
9/26/2007	9.0	Performed walkthroughs at the Curtis Bay plants.
9/27/2007	5.0	Performed walkthroughs at the Curtis Bay plants.
	0.5	Finished testing the Goods Receipts for Curtis Bay
	2.5	Printed the materials for the walkthroughs for Chicago
<hr/> 91.0 Total Grace Integrated Audit Charged Hours		
<hr/> 91.0 Total Hours		

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Phillip Crosby		
9/5/2007	1.0	W.R. Grace kickoff meeting
9/10/2007	1.7	General - Emails, network setup, database setup, database controls review
	3.6	Security (SAP/SOAR) - update TE / WT spreadsheets with control wording, formatting, testers, etc.
	1.9	General - PBC List
	2.2	Security/CM - Pulling RSPARAM, E070 and USR02 reports from SAP, selecting samples, password settings review.
	2.2	Consolidation - Review Flowcharts, control listings (2.2 hrs), Meeting with Cindy, Pam and Erica to discuss plan/expectations of SPA team around consolidation process (.6 hrs), research for foreign currency exchange workprogram (.5 hrs)
9/11/2007	3.3	Consolidation - Draft Meeting Minutes from 09/11 discussion with audit team (Erica and Pam) and Cindy (1 hr), Test Plan development discussion between Cindy and Phil (.5 hr), Update SAP Work
9/12/2007	1.8	Program (.3 hr)
	0.5	General - Research SAP workprograms for grace consolidations
9/14/2007	0.2	General - Grace status meeting
9/17/2007	1.7	Consolidation - SAP workprogram customization for Grace Consolidation testing
<u>17.9</u> Total Grace Integrated Audit Charged Hours		
<u>17.9</u> Total Hours		

WR Grace & Co., Inc.**Time Summary Report - Audit****For the Month Ended September 30, 2007**

Date	Hours	Description of Services Provided
Name: Erica Margolius		
9/4/2007	3.0	Create test plans for Curtis Bay internal control testing.
	0.5	Review SPA team schedule for testing and test plan.
9/5/2007	3.0	Finalize Curtis Bay internal control test plans. Email to D. Parker, PwC, for review.
	0.3	Extend validity date for use of WR Grace SAP system.
	2.0	Review Chicago test plans for internal control testing.
9/6/2007	1.0	Develop the third quarter WR Grace financial statement review database
	1.0	Meet with S. Rahmani and L. Keorlet to go over journal entry testing.
	1.5	Review audit approach summaries from prior year in preparation for current year-end audit.
	1.0	Review fraud critical matter from prior year.
	2.5	Begin working on current year SP&Rs and fraud risk assessment for WR Grace.
9/7/2007	3.0	Evaluate key risks for planning meeting and as required procedure by PwC.
	1.0	Work on planning meeting.
	0.2	Email out draft of key risks to L. Keorlet and P. Barkley, PwC.
		Conference call with C. Chen and P. Crosby, PwC, to discuss testing approach for Grace consolidation process.
9/11/2007	0.5	Call Curtis Bay contacts to schedule walkthroughs.
	0.2	Update the scoping schedule for June 30, 2007 numbers.
	0.2	Email L. Angle, Grace, to obtain key financial reporting dates for WR Grace.
	2.0	Draft Purchasing and payables summary planning and results schedule in preparation for year end audit.
		Finalize the draft list of key risks and the presentation for the planning meeting. Email to D. Parker and P. Barkley, PwC.
9/14/2007	4.0	Continue to create the planning meeting presentation.
		Email out the draft of the planning meeting and assign sections to various members of the WR Grace Columbia team.
	0.5	Integrate E. Ko's, PwC, fraud risk discussion slide into the WR Grace planning meeting presentation.
	1.0	WR Grace year end planning meeting.
9/17/2007	2.0	Finalize year end planning meeting documents. Email out to the WR Grace team.
	0.5	Meet with G. Huerta to obtain supporting documents for the Washcoats sale closing.
	3.0	Draft summary planning and results schedule for revenue and receivables process in preparation for year end audit.
		Meet with T. Puglisi, Grace, to discuss contracts related to the Mt. Pleasant plant per review of Factiva article.
	0.5	Meet with G. Huerta, Grace, to discuss contracts related to the Mt. Pleasant plant per review of Factiva article.
9/18/2007	1.0	Coordinate Chicago 51st, 65th, and 71st plant site visits with members of WR Grace staff.
		Meet with C. Udoji, Grace, to discuss internal audit's walkthrough for the Elkridge cycle count process.
	1.0	Work with WR Grace Help Desk to obtain Grace email account.
		Print out and review updated cycle count flowcharts for Elkridge provided by C. Udoji, Grace.
	0.8	Prepare for walkthrough.
	2.5	Continue preparing summary test plans for year-end audit work.
9/19/2007	1.5	Review draft audit approach for the inventory process sent by L. Keorlet, PwC.
	2.0	Review contracts related to the Mt. Pleasant lease for the WR Grace plant.
	0.8	Review the control matrices for the Chicago plants in preparation of the site visit.
	0.4	Review with S. Rahmani, PwC, the process for creating test plans and document request lists for site visits.

	0.5	Meet with B. Kelly, Grace, to discuss Deerfield physical inventory observation.
	0.8	Review the Chicago 51st sales order processing and Chicago 71st document request lists drafted by S. Rahmani, PwC.
	1.0	Review guidance surrounding sale-leaseback agreements for the WR Grace Mt. Pleasant contract.
	2.0	Continue preparing summary test plans for year-end audit work.
9/20/2007	1.0	Review notes from Mt. Pleasant sale-leaseback contracts in preparation for meeting.
	1.0	Meeting with T. Puglisi, Grace, to go over Mount Pleasant sale-leaseback accounting.
	1.0	Review prior year-payroll procedures to update approach for year end audit.
	1.0	Meeting with D. Parker to go over year end audit planning materials.
	0.6	Run SAP reports to make selections for goods issue and goods receipt testing at Chicago plants.
	0.4	Update Chicago site testing approach for controls reduced to non-key controls.
	0.5	Review proposed third quarter budget.
	2.0	Prepare for Curtis Bay site visit.
9/24/2007	0.5	Prepare for walkthrough of procurement and Elkridge inventory processes.
	1.0	Perform walkthrough of Curtis Bay Procurement Process.
	1.0	Perform walkthrough of Elkridge Inventory Process.
	0.8	Book travel to Chicago for WR Grace Chicago site visits.
	1.0	Finalize the Chicago 51st inventory, procurement and payroll process document requests lists.
	1.0	Email to J. Hansen, Grace.
	1.0	Finalize the Chicago 65th inventory, procurement and payroll process document requests lists.
	1.0	Email to R. Heinz, Grace.
	1.0	Finalize the Chicago 51st sales order processing document requests lists. Email to T. Harter, Grace.
	1.0	Finalize the Chicago 71st inventory and payroll process document requests lists. Email to D. Deacon, Grace.
	0.5	Perform review of Curtis Bay procurement walkthrough documentation.
	0.5	Email and call contacts at Chicago plants to schedule individual site visits for WR Grace.
9/25/2007	0.8	Prepare for walkthrough of Silicas inventory process.
	1.5	Walkthrough of Curtis Bay Silicas inventory process.
	0.5	Review WR Grace Communications Database for necessary content. Email D. Parker and P. Barkley, PwC, to discuss archiving the Communications Database for WR Grace.
	0.5	Create a WR Grace staff calendar to be used in planning site visits and physical inventory observations.
	1.0	Finalize document request list for the third quarter audit review. Email to various Grace staff.
	1.0	Draft the third quarter audit review responsibility matrix for WR Grace. Email to P. Barkley and L. Keorlet, PwC, for review.
	0.3	Deploy the third quarter WR Grace financial statement review database.
	0.3	Remove Japan office from the WR Grace Communications database. Review files to determine disposition of database.
	0.2	Respond to E. Ko, PwC, email concerning risk approach related to detecting fraud at WR Grace.
9/26/2007	0.6	Prepare for walkthrough of Hydroprocessing inventory process.
	1.5	Walkthrough of Curtis Bay Hydroprocessing inventory process.
	0.8	Coordinate Chicago 51st, 65th, and 71st plant site visits with members of WR Grace staff.
	0.4	Meet with internal audit to obtain up-to-date 404 schedules for Lake Charles, Boca and Memphis.
	2.0	Continue to develop scoping schedule and possible testing approach for Grace entities other than level 1.
	0.5	Review walkthrough supporting documents for Curtis Bay, Hydroprocessing. Email J. Abrahamson to discuss the review of a report mitigating a segregation of duties issue.
	0.5	Review walkthrough supporting documents for Curtis Bay, central terminal process. Email K. Caldwell, Grace, to obtain physical inventory reconciliations for testing.
	0.2	Email J. Cavolaski, Grace, to obtain 404 testing documents for Curtis Bay, Silicas inventory process.
	1.5	Review Curtis Bay testing approach. Email S. Rahmani, PwC, updated approach matrices.
9/27/2007	1.0	Meeting with D. Parker, PwC, to go over proposed scoping for year end audit work and the approach to legal confirmations for year end.

0.5 Meet with B. Summerson, Grace, to discuss the operating effectiveness of control 7.1.5 for Curtis Bay Hydroprocessing.

0.5 Compile list of exceptions and outstanding items for Curtis Bay site visit.

0.5 Plan dates for Boca site visit for WR Grace tax process. Email L. Keorlet, PwC, about possible scheduling.

1.0 Meet with C. Udoji, Grace, to discuss test plan for Lake Charles site visit by internal audit.

1.0 Review reconciliations for physical inventories obtained for the Curtis Bay Silicas process. Follow up on additional documentation to J. Cavolaski, Grace.

1.0 Review internal audit's latest schedule for planning of site visits.

0.6 Review plan for reperformance of internal audit testing. Meet with S. Rahmani, PwC, to discuss reperformance test plan.

0.3 Update Grace team schedule for inventory observations.

1.0 Meet with G. Huerta, Grace, to discuss expectations for the third quarter financial statement review and the document request list.

0.6 Review physical inventory reconciliations performed for the Curtis Bay Central terminal location as part of 404 testing.

92.6 Total Grace Integrated Audit Charged Hours

92.6 Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Linda Keorlet		
9/17/2007	3.5	Grace planning meeting (attending via conference call & planning)
9/27/2007	1.0	Preparing schedule of inventory responsibilities
		4.5 Total Grace Integrated Audit Charged Hours
		4.5 Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
Name: Nicole Heisler		
9/10/2007	1.0	Assisting staff with work allocations
	1.0	Setting up logistics and organizing space for SPA team
	2.0	Assisting staff with updating control matrices
	2.0	SAP Security testing and pulling reports
	1.0	Setting up kick-off meetings with IT Managers & putting agenda together
	2.0	Documenting step 290010
9/11/2007	1.0	Documenting in DB
	1.5	Putting together PBC listings
	2.5	Reviewing testing plans
9/13/2007	1.0	404 SPA Meeting (C.Chen, D. Parker, S. Venkiteswaran - PwC)
9/14/2007	0.2	PwC - SPA Update status meeting (N.Heisler, C.Chen, P. Crosby, M. McCall)
	0.8	Organize test plans and send to Sr
		Attend Audit team Kick-off meeting. PwC (C.Chen, N.Heisler, M.McCall, J.Newstead, Core Audit team)
	2.0	J.Ochse
	0.5	Updating new SPA team member - J. Ochse
	1.5	Working on Grace IT testing scope and budget
9/18/2007	0.5	Coordinating IT kick-off and reviewing agenda
9/19/2007	1.0	Working on Grace IT testing scope and budget
	0.5	Review controls to put PBC list together
9/20/2007	1.0	Working on Columbia PBC lists
	1.0	Working on Grace IT testing scope, budget, and staff assignment
9/21/2007	1.5	Working on Columbia PBC lists
	0.5	Working on Grace IT testing scope, budget, and staff assignment
	1.0	Meeting with F. Barnard (PwC) as SAP specialist consult
9/24/2007	2.0	Arranging work area for SPA team in Building 1
	0.2	Prep for SPA Kick-off meeting
		Attend SPA Kick-off Meeting. PwC (C. Chen, N.Heisler, J.Ochse, S.Venkiteswaran, M.McCall) Grace (S. Venga, V. Mrozek, G.Bollok, B.Summerson, E.Slotwinski, M.Krista)
	0.8	Meeting with B.Summerson (Grace), N.Heisler (PwC), C.Chen (PwC) to go over testing approach and scope.
	1.0	Learning navigating the Grace SOX portal
	1.5	forwarding information to other SPA team members
	2.0	Assign walkthrough and testing areas to SPA team members
	2.0	Setting up database ITGC steps
9/25/2007	1.0	Prepare for SAP Changement and security meeting
		Attend SAP Security and Change Management meeting with PwC (J. Ochse, N. Heisler, M.McCall) and Grace (G. Covington, S. Venga).
	0.8	Attend internal SAP Security meeting with N.Heisler
	1.2	Documenting Development and Implementation step
	1.0	Make additional PBC requests
	2.0	SAP Basis testing
	1.0	Change management testing
	2.0	Security testing

9/26/2007	Meet with Grace (S.Vanga) and PwC (N. Heisler, M.McCall) to discuss 0.4 Firefighting Access. 0.5 Internal SAP Security meeting with PwC (M. McCall). 0.5 SOAR security and change management meetin with M. Krist (grace) and J. Ochse (PwC) 1.1 Learning navigating the Grace SOX portal 2.0 SAP walkthrough reivew 1.5 SAP Change Management testing 1.5 Pulling SAP tables and files 1.5 SAP Basis Testing 1.0 Working on logistics for Cambridge site visit
9/27/2007	3.0 Pull SAP tables and files with PwC - M.McCall 1.5 Oracle database testing 1.0 SAP BASIS Testing 1.0 Putting together Cambridge PBC listings 2.0 Reviewing the consolidation process and foreign currency testing 0.5 Following up on requested documents
9/28/2007	1.0 SAP BASIS Testing 3.0 Putting together Cambridge PBC listings

69.5 Total Grace Integrated Audit Charged Hours

69.5 Total Hours

WR Grace & Co., Inc.
Time Summary Report - Audit
For the Month Ended September 30, 2007

Date	Hours	Description of Services Provided
ame: Adam Lueck		
9/4/2007	1.0	I am giving instructions to Shahin Rahmani (PwC) regarding our Chicago testing plans and inventories.
	1.0	I am giving instructions to Shahin Rahmani (PwC) regarding our Curtis Bay testing plans and inventories.
	0.5	I am participating on a call with Erica Margolius (PwC) and Pam Barkley (PwC) regarding 404 testing work.
9/6/2007	0.5	I am updating the PwC Independence database and forwarding required independence confirmations.
9/17/2007	2.0	I am attending the 2007 Audit Planning meeting
	0.5	I am meeting with Erica Margolius & Douglas Parker regarding the 2007 Audit.
	4.5	I am updating the Corporate Treasury Summary Plan & Results document to reflect the 2007 testing strategy.
9/18/2007	2.0	I am reviewing the SP&R's created by Shahin Rahmani (PwC).
	2.0	I am updating the 2007 Property, Plant & Equipment SP&R.
	2.0	I am updating the 2007 Treasury SP&R.
	2.0	I am updating the 2007 Debt SP&R.
	1.0	I am updating the 2007 Payroll SP&R.
9/19/2007	8.0	I am creating the third quarter audit budget
9/20/2007	2.0	I am creating the budget tracking template for the third quarter budget.
	1.0	I am creating an updated time tracking spreadsheet for PwC's bankruptcy court reporting.
	3.0	I am meeting with PwC team members Douglas Parker, Erica Margolius & Shahin Rahmani regarding 2007 audit planning.
9/20/2007	1.0	I am reviewing the work performed by Shahin Rahmani (PwC).
9/24/2007	2.0	I am reviewing the work performed by Shahin Rahmani (PwC).
	2.0	I am reviewing the Grace - Thomson Report on Financial Market Perceptions.
9/25/2007	0.5	I am discussing the recent US Court of Appeals decision against Grace.
9/26/2007	1.0	I am creating the 2007 Benefits Process SP&R.
9/27/2007	2.0	I am meeting with Erica Margolius & Doug Parker (PwC) regarding 2007 audit planning.
9/28/2007	2.0	I am creating the 2007 year end audit budget.
43.5		Total Grace Integrated Audit Charged Hours
43.5		Total Hours

WR Grace & Co., Inc.**Time Summary Report - Audit****For the Month Ended September 30, 2007**

Date	Hours	Description of Services Provided
Name: Molly McCall		
9/5/2007	1.0	PwC- SPA kick-off meeting (C.Chen, P.Crosby, S. Venkiteswaran, M. McCall)
9/10/2007	5.2	Update testing and walkthrough templates.
	0.8	Update PBC listing.
	2.0	Go over last year's narratives.
	0.4	Observe SAP navigation and pull tables from SAP.
	1.0	Develop test plan for password parameters from pulled RSPARAM table.
	0.6	Test password parameters for SAP.
9/11/2007	0.8	Test password parameters for SAP.
	1.8	Sort, select sample size, and update templates for new user access for SAP.
9/14/2007	0.2	PwC - SPA Update status meeting (N.Heisler, C.Chen, P. Crosby, M. McCall)
9/17/2007	2.0	Attend Audit team Kick-off meeting. PwC (C.Chen, N.Heisler, M.McCall, J.Newstead)
9/24/2007	0.4	Coordinate workstation
	1.0	Attend Grace safety training. PwC (J. Ochse) Grace (L. Leno)
		Attend SPA Kick-off Meeting. PwC (C. Chen, N.Heisler, J.Ochse, S.Venkiteswaran, M.McCall) Grace (S. Venga, V. Mrozek, G.Bollok, B.Summers, E.Slotwinski, M.Krista)
	0.8	Prepare contact information for PwC team and email Grace team.
	4.0	Review prior year documentation and Grace controls.
	2.2	Test Control 4.2 SAP Security
		Attend SAP Security and Change Management meeting with PwC (J. Ochse, N. Heisler, M.McCall) and Grace (G. Covington, S. Venga).
9/25/2007	0.5	Attend internal SAP Security meeting with N.Heisler
	2.0	Document walkthroughs for SAP Security.
	1.0	Sort and print out documents essential for meetings and discussions.
	0.4	Make travel arrangements for PwC visit to Grace Cambridge, MA facilities.
	2.0	Prepare for SAP Security meeting.
	2.0	Test Control 1.2a SAP Security
	0.5	Research Basis Users List for SAP.
9/26/2007	1.4	Test Control SAP Security- Firefighting ID
	0.6	Document walkthroughs for SOAR Security.
	1.0	Test SOAR Security Control 4.1.
	0.6	Update SOAR Security templates.
	0.3	Test Control Password Parameters for SAP Security.
	0.7	SAP new user access testing.
	0.7	Test SOAR Security.
		Meet with Grace (S.Venga) and PwC (N. Heisler, M.McCall) to discuss Firefighting Access.
	0.4	Document Firefighting access control.
	1.2	Review and prepare for Cambridge Controls
	0.5	Internal SAP Security meeting with PwC (N.Heisler).
9/27/2007	1.5	Follow up on questions with controls already tested.
	1.0	Update SAP SEC testing template.
	3.0	Pull SAP tables and files with PwC (N.Heisler)
	2.6	Work and consolidate tables pulled from SAP.
	0.8	Test SAP Security.
9/28/2007	1.5	Test SAP Basis.

52.3 Total Grace Integrated Audit Charged Hours**52.3 Total Hours**